DEPARTMENT OF RURAL, AGRICULTURAL
AND NORTHERN DEVELOPMENT

SMALL BUSINESS INFORMATION
SERIES

VOLUME TWO

BOOKKEEPING MANUAL FOR SMALL BUSINESS

89-02708/

On behalf of the Deparmtent of Rural, Agricultural and Northern Development, I am pleased to present this booklet outlining basic bookkeeping procedures for small business.

This booklet is the second in the Small Business Information Series which is designed to assist people involved in the start-up or expansion of a business.

It is my hope that you will find this booklet helpful in your undertaking.

Charlie

CHARLES J. POWER,
Minister.

BOOKKEEPING MANUAL
FOR
SMALL BUSINESS

Introduction

This section is presented as a basic reference guide to be used in maintaining the accounting records of a small business.

The information contained herein has been purposely prepared in a short concise manner, however, it is recommended that the individual manager obtain assistance in the set up and maintenance of the records as necessary.

The purpose of this section is to assist in the recording of the financial information on a regular basis. Upon completion of the fiscal year, it is recommended that the information be turned over to a bookkeeper or accountant for the preparation of the financial statements and income tax returns.

This may appear to be a costly venture, however, an experienced bookkeeper or accountant can save the business a lot of money and time and provide valuable advice as needed.

Inventory Records:

Maintaining an accurate record of inventory is a very important aspect of every business. It is essential for a manager to be able to see at a glance what volumes of product are available for sale at any given time. By setting up a control system the manager can determine the need for re-ordering or re-producing a product when the volume is low. If there were no records, then it would be necessary to count the individual items almost constantly which becomes time consuming.

This record should be kept up to date on a regular basis, preferably at the end of each business day if possible, or as often as the volume of sales permit.

Name of Item: **Card No. 1**

Inventory: Date	Qnty. In	Qnty. Out	Cost / Item	Remarks	Total items on hand.	Total cost of Invent.

Index Card 3"X 5" or 5"X 7" Use Both Sides.

As each item is produced for sale it would be entered on a card as above. If more than one type of item is produced then a separate card is used for each.

As items are sold they are entered on each card (Qty. Out) and deducted from inventory. This would give the manager an accurate picture of inventory on a daily basis.

To futher ensure accuracy a physical count of items would be performed as often as is deemed necessary and the cards adjusted to reflect actual quantities. This is done at least once a year for the year end financial statements.

A. Remarks section could be used to show items removed for various reasons such as damage, promotion or adjustments to inventory.

Record Sales

For each product sold to a customer an invoice should be completed and a copy retained by the business. Each sales invoice is then recorded in the sales journal in the appropriate column as a record of the sales activity for a particular period. The sales invoice should include a section which indicates whether it is "Cash or Charge".

The individual amounts charged by each customer as per the "charge" sales invoice should then be posted to the individual customer account cards. This posting should be done on a daily basis in order to keep customer information up-to-date as much as possible. It is adviseable to keep the cash and charge invoices separate until all items are posted to the appropriate accounts. At the end of each month, the invoices should be filed in numerical order and held for future reference. The sales journal should also be totalled at the end of each month.

SALES JOURNAL

Date	Inv. No.	Customer	Cash Sale	Charge Sale	R.S.T.
Apr. 15	1001	J. Smith	200.00		
" 15	1002	B. Brown	100.00		
Total			300.00		

The individual invoices are posted directly to customer accounts.

Prepare Monthly Statements and Calculate Interest

It is adviseable to sell products or services on a cash basis where possible and especially when dealing with retail public as cash is available immediately to meet day to day expense and also for the purchase of raw materials which may enable the buyer to obtain discounts from suppliers when purchasing for cash.

However, when dealing with your own buyers on a wholesale basis, it is common to grant extended terms of repayment to the customer. A simple method of controlling the activities of these customers is to set up accounts in each individual name (see example below).

An account card is set up recording the name, address, phone number and other pertinent information on the top section. The main body would show the sales activity for the customer, giving dates, invoice number, amount of purchase and also the payments received from each customer. The manager can easily see the balance owed by each customer.

Name of Customer Card No.

Address

Phone No.

Date	Invoice/Receipt #	Debit (Sale)	Credit (Payment)	Balance

At the end of each month a statement showing the balance owing and monthly activity (sales, payments and adjustments) should be sent to each customer who would then forward payment.

The above account cards should be kept in alphabetical order and be reviewed on a regular basis to ensure that all customers pay promptly.

If it is decided to charge service charge for overdue accounts the business must be registered with the Department of Consumer Affairs. An application must be filled out and a fee submitted (i.e. $75.00 for incorporated companies and $35.00 for unincorporated businesses). A copy of a sales invoice and statement showing the amount of interest to be charged must also accompany the application.

Application forms can be obtained from the Department of Consumer Affairs, Licensing Division, Confederation Building, Telephone: 576-2567.

All forms relating to the accounts receivable function are available at most local stationery stores.

At the manager's discretion, new credit accounts can have credit checks performed in order to determine if customers have the ability to repay their debt. This can be done by contacting your own bank with the information and they will obtain the information on your behalf.

Cash Sales Float:

Any business selling products or services for cash to the public will find it necessary to maintaiin a sales float or change fund. This, of course, is necessary to provide the correct change to a customer. The proceeds from each sale goes into the cash drawer and the copy of the sales invoice held until the end of the day when the cash is counted and balanced.

To properly utilize a cash float it is necessary to write a cheque for the amount of the float, drawn on the business' bank account.

The money is then held in the cash drawer or cash box etc., and should be balanced each day with overages and shortages noted. This provides a good control of cash on hand. All cash received from sales and other cash received (e.g. payments on a customer account) are recorded and totalled on a daily cash proof and subtracted from the actual cash counted on hand. The difference should be the amount of the float that was there in the beginning.

It is important to follow this procedure daily in order to maintain control of cash and to assist with spotting cash shortages and overages early.

Daily Cash Proof

Date: February 15	
Sales (A)	300.00
Other Receipts (Payments on Account etc.)	0
Total Receipts	300.00
Cash on Hand	400.00
Less Float	100.00
Total Cash on Hand	300.00
Cash over/short.	0

Cash Receipts

1. All monies received should be receipted and deposited intact to the current bank account. In the case of cash sales, these invoices should be totalled on a daily basis and a receipt issued for the total amount. All other cash received, such as, payments on accounts etc. should be receipted individually. **(Appendix 1)**

2. A prenumbered duplicate receipt book should be used (see attached).

3. The date, amount and description should be entered on each receipt.

4. If a receipt has to be cancelled, both copies should be marked **"CANCELLED"** and retained in the receipt book.

5. Each receipt should be entered in the Receipts and Disbursements Register. (See section on "Receipts and Disbursements Register").

The Bank Account

All **financial transactions** of a business should be handled through a bank account. There are basically two types of accounts offered by the banking industry.

1. Savings Accounts and other Investment Vehicles.
2. Current Accounts.

The advantages of each type of account and the purpose for using either are quite different and distinct; the Savings Account/Investment Vehicle is used to earn income from monies which are not going to be used for a period of time, while the current account is used to conduct day to day business and to provide a record of these daily transactions.

In the case of all Businesses a current account should be used to conduct the daily financial transactions, however, if a business is able to identify funds which they have received, or expect to receive shortly which will not be used for a period of time, these funds should be deposited to or transferred to a Savings Account/Investment Vehicle.

There are many types of Savings Accounts/Investment Vehicles, offered by the various banks for different types of investment. You should contact your local Bank Manager for details and advice on the different types of accounts.

Bank Deposits

1. Deposits should be made frequently and regularly. No amount of cash or cheques should be held in the office for an extended period of time.

2. The deposit slip should show the date, the account number, the person making the deposit and a breakdown of the amount being deposited. It would be preferable to use a deposit slip which has enough space to show the name as well as the amount of any cheques being deposited. **(See Appendix 2).**

3. When a deposit is made, the date and the amount of the deposit should be written on the back of the last cash receipt included in that deposit.

4. All cash received during a month should be deposited by the end of that month. No cash should be receipted in one month and deposited in the next.

   If it is obvious that monies received during the latter part of a month cannot be deposited until the following month, then the cash receipt should be dated for the 1st of the next month and recorded in the Receipts and Disbursements Register in the next month.

Bank Reconciliation

Because there are often items recorded in the Receipts and Disbursements Register which have not yet reached the bank, and also items which have been recorded on the bank statements which have not been recorded in the Receipts and Disbursements Register, it is necessary to reconcile the bank on a monthly basis in order to determine the correct amount of money on hand.

The bank reconciliation is usually performed upon receipt of the monthly bank statement and returned cheques.

The following are the steps required in completing the monthly bank reconciliation:

1. Check-off the returned cheques to the bank statement. They are usually in the same order as they appear on the bank statement.

2. Check-off the deposits from the deposit book to the bank statements. Note any deposits which appear in the deposit book during the month but which do not appear on the bank statement. These will be the outstanding deposits on your reconciliation.

3. Once steps (1) and (2) have been completed, circle any items on the bank statement which are not represented by a returned cheque or deposit slip.

4. Investigate the above items and determine what they are for. These will usually be charges for interest, service charges, etc. They should then be recorded in the Receipts and Disbursements Register and included in the monthly total.

5. Check-off all returned cheques to the Receipts and Disbursements Register and the outstanding cheque list on the previous months bank reconciliation. Once this is done, you should prepare a list of all cheques written during the month or in prior months which have not been checked off. This will then be your list of outstanding cheques.

You are now ready to prepare your monthly bank reconciliation which should be done using the attached format. The following are the steps to follow:

6. The heading should be as shown indicating the month for which the reconciliation is being prepared.

7. Enter the final balance for the month from the bank statement.

8. Add any outstanding deposits from step #2 above.

9. Deduct the total outstanding cheques from step #5 above.

10. The balance should agree with your month end balance as per the Receipts and Disbursements Register.

NOTE: NSF CHEQUES

If the bank should return any NSF cheques which you have previously deposited, they will be deducted from your bank statement. It is not necessary for you to make any entry in the Receipts and Disbursements Register for this, simply treat the cheque in the monthly reconciliation as if it were not returned.

Once a cheque has been returned NSF, you should contact the person who wrote the cheque and obtain a replacement cheque or cash. The replacement cheque or cash should then be deposited separately without being receipted. The deposit slip should be marked **"Replacement of NSF cheque for John Doe".**

If at the end of any month, when the bank reconciliation is being prepared there are NSF cheques which have not been replaced and deposited, the amount of the cheque should be added to the **"balance per bank statement"** on the reconciliation.This will enable you to reconcile the bank in the usual manner.

Bank Reconciliation
April 30, 1982

Balance per bank statement			$16,704.94
Add:	NSF cheque - John Doe, not replaced		10.00
	Outstanding deposits.		400.00
			$17,114.94
Less:	Outstanding Cheques:		
	#68	$ 34.92	
	#69	130.52	
	#72	251.10	
	#75	75.24	
	#77	25.00	516.78

Balance per cheque register $16,598.16

CHEQUE DISBURSEMENTS:

1. All payments from business funds should be made by cheque with the exception of payments from "Petty Cash". (See section # "Petty Cash").

2. Blank cheques should not be signed in advance of a payment of any sort.

3. The manager should be responsible to ensure that all cheques are prepared and fully supported by documentation. It is important to ensure that the purchase of material or any other item by the business is accompanied by an invoice which acts as proof that an item has been purchased.

4. Cheques should be prenumbered and of the type which has a stub attached. These are usually available at the bank with which you are dealing.

5. Cheques should be written in numerical sequence.

6. Cheque stubs should be completed before the cheque is written, this will help to prevent the possibility of a cheque being written without the stub being completed.

7. In completing the cheque stub you should record the balance from the previous cheque stub, add any deposits made since the last cheque and subtract the amount of the cheque you are writing to give you your new balance.

8. If a cheque has to be cancelled, it should be stamped **"cancelled"** and stapled to the original stub which should be left in the cheque book.

9. When you receive your monthly bank statement there will usually be service charges included which the bank has deducted from your account. In order to maintain a correct balance in your cheque book it is necessary to deduct these charges on the cheque stub.

10. Once a cheque has been written, the cheque number and date of the cheque should be written on the supporting invoice. The invoice should then be filed by supplier, by cheque number or expenditure classification.

11. The details of each cheque should be entered in the Receipts and Disbursements Register from the cheque stubs.

12. Payroll Cheques

When an employee is hired, his rate of pay, length of employment and benefits or conditions are already agreed upon. This amount is then recorded on the stub and then on the cheque disbursements register as above.

Receipts and Disbursements Register

The Receipts and Disbursements Register is maintained in order to provide a summary of all financial transactions of the business. It enables the manager to see at a glance the present financial position as well as the amount of expenditure under each heading. It also provides the balance with which the bank can be reconciled.

The register is usually set up as per the attached example, **(Appendix 3)**, the first three columns are used for the date of the transaction, the name of the individual or organization and the receipt or cheque number. The next three columns are called the **"Bank"** columns, the first is used to record any monies received (cash receipts), the next is used to record any cheques written (cheque disbursements) and the third is the bank balance column. The balance in this column is determined by deducting the cheques from the receipts on an ongoing basis.

The remaining columns are used for the various expenditure items. Where there are expenditures which occur frequently such as wages, employee benefits (U.I.C., C.P.P., etc.), office supplies etc. a separate column should be set up to record them. For expenditures which occur infrequently, a miscellaneous column is used, next to the miscellaneous column there should be a space provided where a short explanation of the item should be recorded.

The following are the steps to follow in writing up the Register:

1. Cash Receipts

Enter the date, name, receipt number and amount under the respective columns. This is all that is required for receipts except to deduct the cheques written in order to determine the "Bank Balance".

2. Cheque Disbursements

Because there are usually many more cheques than receipts and they are for a wide variety of different types of expenditures it is necessary to accumulate the various types of expenditure under separate columns. This is usually recorded from the completed cheque stub.

3. The date, name, cheque number and amount of each cheque are entered under the respective columns. In addition, the amount of the cheque is also recorded under the applicable expenditure column. (i.e. wages, office supplies etc.).

4. At the end of each month the entire register should be added with a separate total for each column.

5. In order to ensure that all the cheques have been distributed to their appropriate columns it is necessary to add the totals of all the expenditure columns. This total should then agree with the total of the Cheque Disbursement Column.

Payrolls and Monthly Remittances

Prior to an employee starting work, he is required to complete a T.D.I. form. The information contained on this form will enable the business to deduct the correct amount of income tax, using the Income Tax Tables. These forms as well as the Income Tax Tables are available from Revenue Canada Taxation.

When the TD1 form is completed, it should be filed in the employees personal file. **(Appendix 4)**

Once a Business hires employees, it is necessary to register with Revenue Canada Taxation, who will assign the Business an Employer Number which is to be used in all transactions with the department. See attached copy of **"Employer Registration Form" (Appendix 5).** These forms are available from Revenue Canada Taxation.

When employees are hired, it is necessary to make the required deductions for C.P.P., U.I.C. and Income Tax from their payroll cheques. The amount of the deductions can be determined from the tables supplied by Revenue Canada Taxation.

Once a business has registered with Revenue Canada, they will send a monthly remittance form which you are required to complete and return to revenue Canada along with the required monthly remittances.

The following are the steps required to complete the payroll records and the monthly remittances:

1. For hourly paid employees, a time sheet should be maintained on a weekly basis by the foreman or supervisor. The total hours worked for the period should then be transferred to the payroll sheet. These time sheets should be filed by employee name.

2. Salaried employees are paid a weekly or bi-weekly rate, therefore time sheets are not required.

3. Personnel files should be maintained for all employees containing rate of pay, T.D.1 and approval of increases in pay, as well as a record of any other pertinent information regarding the employee.

4. Payroll sheets **(Appendix 6)** should contain employees name, hours of work for period, rate of pay, gross pay, vacation pay, all deductions and net pay and cheque number.

5. All dollar columns should be sub-totalled by pay period and totalled monthly. The payroll sheets should then be cross-added to ensure that they balance.

6. Employee deductions for each month for U.I.C., C.P.P., and income tax should be entered on "Receiver General Remittance" form **(Appendix 7).** Employer's share should be calculated and included on the form. The employee and employer contributions should then be totalled and this amount forwarded to the Receiver General monthly, along with Department of National Revenue Remittances Form which are sent monthly by Revenue Canada Taxation.

7. The cheque number should be entered on the remittance form and the form filed, together with the business' portion of the Department of National Revenue Remittance Form in a separate file.

8. In the event that an employee is terminated or laid off, you are required to complete a **"Record of Employment"** form. **(Appendix 8)** These forms can be obtained from Employment and Immigration Canada along with a booklet of instructions on how to complete this form. Once it has been completed, the employers copy should be placed in the employees personal file.

9. At the end of each year, it is necessary to complete T4 and T4A forms for each employee and Revenue Canada. **(Appendix 9)** These forms will be sent to you, along with instructions on how to complete them, at the end of each year by Revenue Canada.

10. The following is a list of the forms and publications you will need and where they can be obtained.

Employer Registration Form - Revenue Canada

T.D.I. Form - Revenue Canada

C.P.P. & U.I.C. Tables - Revenue Canada

Income Tax Tables - Revenue Canada

Record of Employment Form - Employment and Immigration Canada.

T4 & T4A Forms - Revenue Canada.

PETTY CASH FUND

A petty cash fund should be maintained where there are frequent small disbursements which are required to be paid for in cash. No cash payments should be made unless they are from a petty cash fund. In order to set up a petty cash fund you will need a small cash box and a supply of **"Petty Cash Vouchers". (Appendix 10).**

The following are the steps to follow in setting up and maintaining a petty cash fund:

1. A cheque for the required amount of the fund ($50.00, $100.00, $200.00, etc) should be issued to "Petty Cash" and cashed at the bank. **(Appendix 11).**

2. The cash should then be maintained in a small cash box along with a supply of "Petty Cash vouchers".

3. All payments from the fund should be supported by a voucher or receipt. Where it is not possible to obtain a receipt a "Petty Cash Voucher" should be filled out and signed by the person receiving the cash.

4. When the Petty Cash Fund begins to run low, a new cheque for the total amount of the receipts and vouchers on hand should be issued to "Petty Cash", thus restoring the fund to the original amount of cash. The receipts and vouchers on hand should be stapled together and filed as supporting documentation for the cheque issued to "Petty Cash".

Retail Sales Tax

Any business that is involved with the sale of taxable goods is required to obtain a vendor's number from the Retail Sales Tax Division of the Department of Finance (576-3831).

This is necessary in order to ensure the efficient collection and remittance of the relevant tax to the provincial government. The Department will also furnish the business with the necessary forms and assistance required in completing the documentation. **(Appendix 12)**

In addition, certain items are eligible for exemption from retail sales tax. Information concerning these items is also available from the same Department.

Appendix 1

January 26 19 82

Received from A.B. C. Company

Sixteen thousand five hundred----------xx/100 Dollars

For Payment on Account

$ 16,500.00 John Smith

Appendix 2

Form 258-75

CANADIAN IMPERIAL
BANK OF COMMERCE

19

CREDIT
CURRENT ACCOUNT

ACCOUNT NO

Name of Business

PLEASE PRINT NAME

CASH SILVER	7	64
7 x 1	7	00
4 x 2	8	00
1 x 5	5	00
2 x 10	20	00
3 x 20	60	00
x		
TOTAL CASH ▷	107	64
CHEQUES		
ABC Company	16,500	00

DEPOSITOR'S INITIAL	TOTAL ▷	16,607	64

DO NOT WRITE IN THIS SPACE

RECEIPTS AND DISBURSEMENTS JOURNAL

Date		Name	Number	Cash Receipts	Cheque Disbursement	Balance	Wages	Employee Benefits	Travel	Rent	Heat, light and Power	Office Expenses	Miscellaneous	Explanation
April	1	Bank A/C B/F				700 00								
	2	ABC.Company	001	1 6 500 000		17200 00								
	3	Petty Cash	65		1 00 00	17100 00							100 00	Petty Cash
	4	Mary Smith	66		2 51 10	1 6848 90	251 10							
	5	Dicks & Co.	67		15 84	16833 06						15 84		
	6	Nfld. Teleph	68		34 92	1 6798 14							34 92	Telephone
	7	Nfld Light and Power	69		130 52	1 6667 62					130 52			
	10	John Doe	70		84 91	16582 71			84 91					
	11	Mr. Jones	71		150 00	16432 71				150 00				
	15	Cash Sales	002	30 0 00		16732 71								
	17	Mary Smith	72		251 10	16481 61	251 10							
	17	Rec. General Canada	73		74 91	16406 70		74 91						
	19	John Doe	003	2 1 56		16428 26								
	22	ACME Rentals	74		9 2 41	16335 85							92 41	Equip.Rental
	24	ESSO	75		75 24	16260 61					75 24			
	27	Rec. General Canada	76		20 00	16240 61							20 00	Postage
	30	Harry Smith	77		2 5 00	16215 61						25 00		
	30	Dept. Fisher	004	40 0 00		16615 61								
				17,22156	1305 95	16615 61	502 20	74 91	84 91	150 00	205 76	40 84	247 33	
	30	Bank Charges			17 45	16598 16							1745	Bank Charges
				17221 56	1323 40	16598 16	502 20	74 91	84 91	150 00	205 76	40 84	264 78	

Appendix 4

Revenue Canada Taxation | Revenu Canada Impôt

TAX EXEMPTION RETURN
DÉCLARATION D'EXEMPTION D'IMPÔT

TD1 Rev. 1986

1. You must complete this form and give it to your employer when you start work, if

(a) you earn salary, wages, commissions or other remuneration

or given to the payer, if

(b) you receive a superannuation or pension (including an annuity payment) under a superannuation or pension fund or plan, or

(c) you receive a payment under the Unemployment Insurance Act, 1971, or

(d) you receive a training allowance under the National Training Act unless it was paid as an allowance for personal or living expenses while you are living away from home.

but in every case,

(e) within seven days of a change in your exemptions.

2. This form need not be completed if you are resident in Canada and claim only the "Basic Personal Exemption". Income tax will be deducted by using Net Claim Code "1".

3. You should ask your District Taxation Office to authorize an increase in exemptions if

(a) you believe you are entitled to more deductions (e.g. alimony payments).
or

(b) as a non-resident you can establish that all or substantially all (at least 90%) of your world income for the year will be included in taxable income EARNED in Canada.

4. Net income of your spouse or dependants includes any pension or supplement under the Old Age Security Act or similar Act of a province, benefits under the Canada or Quebec Pension Plan and the Unemployment Insurance Act, 1971.

1. Vous êtes tenu de remplir la présente formule et de la remettre à votre employeur au début de votre emploi,

a) si vous gagnez un traitement, un salaire, des commissions ou toute autre rémunération;

ou de la remettre au payeur,

b) si vous recevez des prestations de retraite ou de pension (y compris des paiements de rentes) en vertu d'un fond ou d'un régime de pensions ou de retraite;

c) si vous recevez des paiements en vertu de la Loi de 1971 sur l'assurance-chômage; ou

d) si vous recevez une allocation de formation en vertu de la Loi nationale sur la formation, sauf si elle est versée comme frais de subsistance ou frais personnels engagés pendant que vous vivez loin de chez vous;

dans les deux cas, vous devez remettre cette formule

e) dans les sept jours qui suivent tout changement dans vos exemptions.

2. Vous n'avez pas à remplir cette formule si vous êtes résident du Canada et si vous ne demandez que l'«exemption personnelle de base»; vos retenues d'impôt seront alors faites selon le code de demande nette «1».

3. Vous devez demander à votre bureau de district d'impôt l'autorisation d'augmenter votre exemption de retenue,

a) si vous croyez avoir droit à des déductions plus élevées (p. ex. si vous versez une pension alimentaire),
ou

b) si, en qualité de non-résident, vous pouvez établir que la totalité ou la presque totalité (au moins 90%) de votre revenu de toutes provenances pour l'année sera inclus dans votre revenu imposable GAGNÉ au Canada.

4. Le revenu net de votre conjoint ou des personnes à votre charge comprend toute pension ou tout supplément en vertu de la Loi sur la sécurité de la vieillesse ou de toute loi provinciale semblable, et les prestations du Régime de pensions du Canada, du Régime de rentes du Québec ou de la Loi de 1971 sur l'assurance-chômage.

FAMILY NAME (Print) - NOM DE FAMILLE (en majuscules)	USUAL FIRST NAME AND INITIALS - PRÉNOM USUEL ET INITIALES	EMPLOYEE NO. - NUMÉRO DE L'EMPLOYÉ
ADDRESS - ADRESSE	FOR NON-RESIDENT ONLY - RÉSERVÉ AUX NON-RÉSIDENTS COUNTRY OF PERMANENT RESIDENCE PAYS DE LA RÉSIDENCE PERMANENTE	SOCIAL INSURANCE NUMBER NUMÉRO D'ASSURANCE SOCIALE DATE OF BIRTH - DATE DE NAISSANCE Day-Jour / Month-Mois / Year-Année

Complete the "Claim for Exemptions" on verso and enter your "Net Claim", if

(i) you are resident in Canada, or

(ii) you satisfy item 3 (b) above.

Refer to the "Table" below and enter the applicable "Net Claim Code". Enter "0" if not resident in Canada unless claim established under 3 (b).

Net Claim - *Demande nette*

▶ $ ◀

Net Claim Code - *Code de demande nette*

▶ ☐ ◀

Remplissez la section «Exemptions demandées» au verso et inscrivez votre «Demande nette»,

(i) si vous êtes résident du Canada, ou

(ii) si vous remplissez la condition en 3b) ci-dessus.

Consultez la «Table» ci-dessous et inscrivez le «Code de demande nette» approprié. Inscrivez «0» si vous êtes non-résident du Canada, sauf si votre demande est établie en vertu de 3b) ci-dessus.

Table of Net Claim Codes 1986 ***Table des codes de demande nette***

Net Claim - *Demande nette* Exceeding - Not exceeding *Excédent - N'excédent pas*	Net Claim Code *Code de demande nette*
For use re: Tables 11 and 12 *Utilisation: Tables 11 et 12*	0
$4,179 — 4,230	1
4,230 — 4,890	2
4,890 — 5,610	3
5,610 — 6,240	4
6,240 — 7,060	5
7,060 — 7,430	6
7,430 — 7,800	7
$ 7,800 — 8,570	8
8,570 — 9,370	9
9,370 — 10,250	10
10,250 — 11,110	11
11,110 — 11,930	12
11,930 — 12,570	13
12,570 and up — *et plus*	X
No tax withholding required *Aucune retenue d'impôt requise*	E

- Your "Net Claim Code" is used by the employer or the payer to decide what tax deduction is to be made from the payments listed in 1 (a) to (d) above.

- *L'employeur ou le payeur utilise votre «Code de demande nette» pour savoir quel montant d'impôt il doit retenir sur les paiements énumérés en 1a) à d) ci-dessus.*

Claim for Exemption from Tax Deduction — *Valid for 1986 only.*

My estimated income for 1986 from all sources (excluding Family Allowance payments) is $_____. This does not exceed the amount of my Net Claim.
If you qualify for this exemption your net claim code is "E".
Note: Subject to 3(b) above, no exemptions may be claimed here by a person not resident in Canada during the year.

Demande d'exemption de retenues d'impôt — *Valable seulement pour 1986.*

Mon revenu estimatif de toutes provenances pour 1986 (à l'exclusion des allocations familiales) est de _____ $. Ce montant ne dépasse pas celui de ma «Demande nette».
Si vous avez droit à cette exemption, votre code de demande nette est «E».
Note: Sous réserve de la condition en 3b) ci-dessus, cette demande d'exemption ne peut être faite ici par une personne ne résidant pas au Canada pendant l'année.

Certification

I HEREBY CERTIFY that the information given in this return is correct and complete.

Attestation

J'ATTESTE PAR LES PRÉSENTES que les renseignements donnés dans cette formule sont exacts et complets.

Signature _____ Date _____ 19____

It is an offence to make a false return — *Faire une fausse déclaration constitue une infraction.*

Warning: An employer or payer should refer a form TD1 containing doubtful statements to the District Taxation Office. Any person who knowingly accepts a form TD1 containing false or deceptive statements commits a serious offence. Employers and payers must retain completed forms TD1 for inspection by officers of the Department of National Revenue, Taxation.

Avertissement: L'employeur ou le payeur doit soumettre au bureau de district d'impôt toute formule TD1 renfermant une déclaration douteuse. Quiconque accepte sciemment une formule TD1 renfermant une déclaration fausse ou douteuse commet une infraction grave. Les employeurs et les payeurs doivent conserver les formules TD1 dûment remplies pour inspection par les agents de Revenu Canada, Impôt.

Form authorized and prescribed by order of the Minister of National Revenue.

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national.

Claim for Exemptions — *Exemptions demandées*

1. Basic Personal Exemption — *Exemption personnelle de base* ▶$ 4,180

2. Claim only one of these two exemptions — *Demandez une seule des deux exemptions suivantes:*

2.1 If Married and Supporting Spouse — *Si vous êtes marié(e) et soutien de votre conjoint*

— whose net income while married will not exceed / *dont le revenu net dans l'année, pendant le mariage, ne dépassera pas* $520 — Claim — *Demandez* $3,660

— whose net income while married will exceed / *dont le revenu net dans l'année, pendant le mariage, dépassera* $520 but not / *sans dépasser* $4,180

Less: spouse's net income — *Moins le revenu du conjoint* $ _____

Claim — *Demandez* $ _____ ▶ $ _____

2.2 If single, divorced, separated or widow(er), and supporting dependant — *Si vous êtes célibataire, divorcé(e), séparé(e) ou veuf(veuve), et soutien d'une personne à charge*

See Note 1 — *Voir la note 1*

☐ (iii) whose net income will not exceed / *dont le revenu net pour l'année ne dépassera pas* $520 — Claim — *Demandez* $3,660

☐ (iv) whose net income will exceed / *dont le revenu net pour l'année dépassera* $520 but not / *sans dépasser* $4,180

Less: dependant's net income — *Moins le revenu net de la personne à votre charge* $ _____

Claim — *Demandez* $ _____

* Name and relationship to you:
Nom et lien de parenté avec vous:

3. Exemption for Dependant Children — *Exemption pour enfants à charge*

See Note 2, give details and claim according to — *Voir la note 2. Donnez les précisions demandées et demandez l'exemption selon les conditions suivantes:*

(i) under age 18 at December 31st and net income will not exceed $2,760, claim $710. If net income exceeds $2,760 but not $4,180, claim $710 minus one-half the amount in excess of $2,760.
moins de 18 ans le 31 décembre. Si son revenu net ne dépassera pas 2760$, demandez 710$. Si son revenu net se situera entre 2760$ et 4180$, demandez 710$ moins la moitié de la fraction qui dépasse 2760$;

(ii) age 18 or over at December 31st and net income will not exceed $1,340, claim $1,420. If net income exceeds $1,340 but not $4,180 claim $1,420 minus one-half the amount in excess of $1,340;
18 ans ou plus le 31 décembre. Si son revenu net ne dépassera pas 1340$, demandez 1420$. Si son revenu net se situera entre 1340$ et 4180$ demandez 1420$ moins la moitié de la fraction qui dépasse 1340$;

or (iii) age 18 or over at December 31st and mentally or physically infirm and net income will not exceed $2,740, claim $1,440. If net income exceeds $2,740 but not $4,180 claim $1,440 minus the amount in excess of $2,740.
ou 18 ans ou plus le 31 décembre, vous l'enfant souffre d'une incapacité physique ou mentale. Si son revenu net ne dépassera pas 2740$, demandez 1440$. Si son revenu net se situera entre 2740$ et 4180$, demandez 1440$ moins la fraction qui dépasse 2740$

Name of child. Attach list if space is insufficient. / *Nom de l'enfant. Faire la liste si espace insuffisant*	Enter "yes" if child was born in Canada / *Inscrire "oui" si l'enfant est né au Canada*	Date of birth / *Date de naissance* Day / Month / Year	If over 21, state school attended or whether mentally or physically infirm. / *Si plus de 21 ans, indiquez l'école fréquentée ou dites si elle souffre d'une incapacité physique ou mentale*	
				▶$
				▶$
				▶$

4. Other Exemptions — *Autres exemptions*

(i) Parents, Grandparents, Brothers, Sisters, Aunts or Uncles Resident in Canada (including in-laws)
Père, mère, grands-parents, frères, soeurs, tantes et oncles résidant au Canada (et ceux du conjoint)
See note 3 and give details — *Voir la note 3 et donnez les précisions demandées*

Name and address of dependant. / *Nom et adresse de la personne à charge* (Attach list if space is insufficient) / *(Faire la liste si espace insuffisant)*	Dependant's — *Personne à charge*: Net income / *Revenu net*	Year of birth / *Année de naissance*	Estimated cost to you of support of dependant — *Montant estimatif pour l'entretien de la personne à charge*	If over 21, state school attended or whether mentally or physically infirm. / *Si elle a plus de 21 ans, indiquez l'école fréquentée ou dites si elle souffre d'une incapacité physique ou mentale*	
					▶$
					▶$

(ii) Age Exemptions — *Exemptions en raison d'âge*
If you are 65 years of age or over — *Si vous avez 65 ans ou plus*
If your spouse is 65 years of age or over you may claim any unused balance of the exemption amount (maximum $2,610) — *Si votre conjoint a 65 ans ou plus, vous pouvez demander la fraction inutilisée de son exemption jusqu'à concurrence de 2610$*
Claim — *Demandez* $2,610 ▶$ _____
Unused Balance / *Fraction inutilisée* ▶$ _____

(iii) Disability Exemptions — *Exemptions pour invalidité*
For persons blind at any time in the year, or confined to a bed or wheelchair for a substantial period each day throughout any 12 month period beginning in the year, for yourself — *Pour les personnes aveugles à une date quelconque de l'année et pour celles qui doivent garder le lit ou demeurer dans un fauteuil roulant une grande partie de la journée, tous les jours, pendant une période d'au moins 12 mois commençant dans l'année - pour vous-même*
You may claim any unused balance of the disability exemption, maximum $2,610 to which your spouse, child, grandchild or supported individual is entitled. See note 1. — *Vous pouvez demander la fraction inutilisée (maximum 2610$) de l'exemption pour invalidité à laquelle ont droit votre conjoint, vos enfants, petits-enfants ou personnes à votre charge. Voir la note 1*
Claim — *Demandez* $2,610 ▶$ _____
Unused Balance / *Fraction inutilisée* ▶$ _____

5. Pension Income or Qualified Pension Income Exemption — *Exemption relative au revenu de pensions ou au revenu de pensions admissible*
If you are 60 years of age or over and have qualified pension income or are 65 years of age or over and have pension income, or if under age 60 and no contribution has been made to a registered retirement savings plan or registered pension plan from a qualified pension income, claim the lesser of $1,000 or the amount received.
Si vous avez 60 ans ou plus et avez un revenu de pensions admissible, ou si vous avez 65 ans ou plus et avez un revenu de pensions, ou si vous avez moins de 60 ans et n'avez fait aucune contribution provenant d'un revenu de pensions admissible dans un régime enregistré d'épargne-retraite ou un régime enregistré de pensions, demandez le montant de la pension reçu jusqu'à concurrence de 1000$. ▶$ _____

6. Student Exemptions — *Exemption pour les étudiants*
(i) Claim $50 for each month in the year you will be a student in full-time attendance at the following: a university or college or an institution offering job retraining courses. — *Demandez 50$ pour chaque mois de l'année où vous fréquentez à plein temps une université, un collège ou un établissement dispensant des cours de rééducation professionnelle.* ▶$ _____
(ii) Claim your tuition fees less the total amount of all scholarships, fellowships or bursaries exceeding $500 which you will receive during the calendar year. — *Demandez vos frais de scolarité moins la fraction qui dépasse 500$ du total de toutes les bourses d'études, de perfectionnement (fellowships) ou d'entretien que vous recevrez au cours de l'année civile.* ▶$ _____

7. Total add items 1 to 6 — *Total Additionnez les montants 1 à 6* ▶$ _____

8. Deduct: Taxable Family Allowance Payments (To be received in year for children claimed above.)
Soustraire: les allocations familiales imposables *(A recevoir au cours de l'année pour les enfants nommés ci-dessus.)* ▶$ _____

9. Net Claim — (Will not be less than $4,180. Enter this amount on reverse side)
Demande nette — *(Ne doit pas être inférieure à 4 180$. Inscrivez ce montant au verso.)* ▶$ _____

Notes

1 – Claim exemptions for a relative (a) dependent on you or you and one or more other persons, and (b) residing with you, in a dwelling maintained by you or by you and other persons to whom the dependant is related. (Claim only if there is agreement that no other person claims for the same dependant or for the same residence.)

2 – Claim exemption for a dependent son, daughter, grandchild, niece or nephew under 21, or any age if in full-time attendance at school, college, university or infirm. Claim only for a niece or nephew if: (a) you have complete custody and control, and (b) the child resides in Canada. Do not claim here for a child claimed in item 2.2.

3 – No claim can be made here for a dependant over age 21 who is not mentally or physically infirm unless it is a brother or sister in full time attendance at a school or university, or a dependant already claimed in item 2.2. The maximum that can be claimed here is the relevant maximum specified in item 3 and if any other person contributes to the support of the dependant, the aggregated claims of both persons cannot exceed that maximum.

Notes

1 – Demandez une exemption pour un parent a) à votre charge ou à votre charge et à celle d'une ou de plusieurs autres personnes, et b) résidant avec vous dans un logement tenu par vous ou par vous et par d'autres personnes apparentées à la personne à charge. (Ne demandez cette exemption que s'il est entendu que personne d'autre ne la demandera pour la même personne à charge ou pour le même logement.)

2 – Demandez une exemption pour un fils, fille, petit-enfant, neveu ou nièce de moins de 21 ans à votre charge, ou âgé de 21 ans ou plus s'il fréquente à plein temps l'école, le collège, l'université, ou s'il est infirme. Un neveu ou nièce ne peut être à votre charge que a) si vous en avez la garde et la responsabilité entière, et b) si l'enfant réside au Canada. Ne faites pas ici de demande pour un enfant nommé au numéro 2.2.

3 – Aucun montant ne peut être demandé ici pour une personne à charge de plus de 21 ans, qui ne souffre pas d'une incapacité physique ou mentale (sauf un frère ou une soeur qui fréquente à plein temps l'école ou l'université), ou pour une personne à charge nommée au numéro 2.2. Le maximum qui puisse être demandé ici est le maximum approprié précisé au numéro 3, et si une autre personne contribue à l'entretien de la personne à charge, la somme des demandes des deux personnes à l'égard de cette dernière ne peut dépasser ce maximum.

Appendix 5

Revenue Canada Taxation / Revenu Canada Impôt

EMPLOYER REGISTRATION
ENREGISTREMENT DE L'EMPLOYEUR

PD 28 Rev. 79

turn copies 1, 2 and 3 to the Taxation Office from which you received this form.
tain the 4th copy for your records.

• Retournez les copies 1, 2 et 3 au bureau d'impôt qui vous a remis la présente formule.
Classez la 4e copie dans vos dossiers.

Employer Number Assigned
Numéro d'employeur attribué

1. Name under which business operates — *Nom sous lequel l'entreprise est exploitée*
Area Code — Telephone Number
Code régional — N° de téléphone

2. Legal name of business — *Nom légal de l'entreprise*
Same as above ☐ or
Même que ci-dessus *ou*
Area Code — Telephone Number
Code régional — N° de téléphone

3. Mailing address — *Adresse postale*
Postal Code — *Code postal*

4. Location Address (Include name of Municipality to which taxes are paid)
Adresse de l'entreprise (Précisez le nom de la municipalité à laquelle les impôts fonciers sont payés)
Postal Code — *Code postal*

5. Address at which books and records will be kept — *Adresse où les livres et les registres seront conservés*
Same as above ☐ or
Même que ci-dessus *ou*
Postal Code — *Code postal*

6. Date business began to operate — *Début de l'exploitation de l'entreprise*
Day *Jour* | Month *Mois* | Year *Année*

7. Duration of business operation — *Durée de l'exploitation de l'entreprise*
Year round ☐ *Année entière* | Seasonal ☐ *Saisonnière* | from ▶ *de* | to ▶ *à*

8. Date first employees were engaged — *Date d'embauchage des premiers employés*
Day *Jour* | Month *Mois* | Year *Année*

9. Estimated number of employees when business is in full operation
Nombre approximatif d'employés lorsque l'entreprise est en pleine activité

10. Computerized Payroll *Feuilles de paye informatisées* Yes *Oui* ☐ No *Non* ☐

11. (a) Check One Of The Following — *Cochez l'une des cases*

☐ Non-Business Activity (household, pension account, etc.) State Nature: *Activité non commerciale (compte domestique, de pensions, etc.). Précisez-en la nature*

☐ Agriculture *Agriculture*

☐ Logging *Opérations forestières*

☐ Government Sponsored Project *Projet parrainé par le gouvernement*

☐ Fishing and Trapping *Pêche et piégeage*

☐ Mining (include Exploration) *Opérations minières (y compris l'exploration)*

☐ Manufacturing *Fabrication*

☐ Construction *Construction*

☐ Transportation, Storage & Communication *Transport, entreposage et communication*

☐ Retail Trade *Commerce de détail*

☐ Wholesale Trade *Commerce de gros*

☐ Finance *Finances*

☐ Service *Services*

☐ Repair *Réparations*

☐ Other (Specify) *Autres (précisez)*

(b) State products manufactured, handled or sold or type of services rendered:
Indiquez les produits fabriqués, tenus ou vendus ou le genre de services offerts: ▶

(c) If operation is a franchise, state name and address of franchisor
Si l'exploitation est une concession, indiquez le nom et l'adresse du concessionnaire ▶

12. Type of business ownership — *Mode de propriété*
Incorporated *Constituée en corporation* ☐ | Unincorporated *Non constituée en corporation* ☐ | Other (specify) *Autre (précisez)* ☐

13. If foreign ownership, state country
Pour une propriété étrangère, indiquez le pays

14. If a proprietorship or partnership, state name(s) and Soc. Ins. No(s) of the owner(s)
Pour une entreprise individuelle ou une société, indiquez le ou les noms et N.A.S. du ou des propriétaires

Name *Nom* ▶

Are there more than 3 partners? *Y a-t-il plus que 3 associés?* ☐ Yes *Oui* ☐ No *Non*
If there are more than 3 partners attach a list.
S'il y a plus de 3 associés, joignez-en une liste à la présente.

15. Name and address of business' bank — *Nom et adresse de la banque de l'entreprise*

16. Language in which correspondence desired
Langue désirée de la correspondance
English *Anglais* ☐ French *Français* ☐

17. Revenue Canada Taxation Employer Number(s), if any other than above — *N° ou n°s d'employeur attribués par Revenu Canada Impôt, s'ils diffèrent du numéro susmentionné*

Active *Actif* ☐ or Date Ceased *ou date de cessation* _____
Active *Actif* ☐ or Date Ceased *ou date de cessation* _____
If not known check here *Cochez, si n° ou n°s inconnus* ☐

18. I HEREBY CERTIFY that the information provided above is true, correct and complete
JE CERTIFIE par les présentes que les renseignements fournis ci-dessus sont vrais, exacts et complets

Date _____ 19 ____ _____ _____
Signature of Employer or Authorized Officer — *Signature de l'employeur ou d'un agent autorisé* | Position — *Poste*

1 Taxroll — *Rôle*

Appendix 6

NAME

PAYROLL NO. 001

Period ENDING April 30, 1982

EMPLOYEE'S NAME	HOURS OR DAYS WORKED								RATE OF PAY	GROSS PAY	VAC. PAY	TOTAL GROSS WAGES	DEDUCTIONS					CHQ. NO.	NET PAY
March 29-April 2	S	M	T	W	T	F	S	TOTAL					C.P.P.	U.I.C.	TOTAL C.P.P. AND U.I.C.	INCOME TAX	TOTAL DEDUCTIONS		
Mary Smith		-	-	-	-	-	-	40	150 per wk	150.00		150.00	2.15	2.48	4.63	11.75	16.38	065	133.62
John Doe		8	8	8	8	8	8	40	4.50	180.00		180.00	2.69	2.97	5.66	19.85	25.51	066	154.49
Harry Smith		8	8	8	8	8	8	40	5.75	230.00		230.00	3.59	3.80	7.39	34.10	41.49	067	188.51
April 5th-9th																			
Mary Smith		-	-	-	-	-	-	40	150 per wk	150.00		150.00	2.15	2.48	4.63	11.75	16.38	091	133.62
John Doe		8	8	8	8	8	8	40	4.50	180.00		180.00	2.69	2.97	5.66	19.85	25.51	092	154.49
Harry Smith		8	8	8	8	8	8	40	5.75	230.00		230.00	3.59	3.80	7.39	34.10	41.49	093	188.51
April 12th-16th																			
Mary Smith		-	-	-	-	-	-	40	150 per wk.	150.00		150.00	2.15	2.48	4.63	11.75	16.38	119	133.62
John Doe		8	8	8	8	8	8	40	4.50	180.00		180.00	2.69	2.97	5.66	19.85	25.51	120	154.49
Harry Smith		8	8	8	8	8	8	40	5.75	230.00		230.00	3.59	3.80	7.39	34.10	41.49	121	188.51
April 19th-23rd.																			
Mary Smith		-	-	-	-	-	-	40	150 per wk	150.00		150.00	2.15	2.48	4.63	11.75	16.38	134	133.62
John Doe		8	8	8	8	8	8	40	4.50	180.00		180.00	2.69	2.97	5.66	19.85	25.51	135	154.49
Harry Smith		8	8	8	8	8	8	40	5.75	230.00		230.00	3.59	3.80	7.39	34.10	41.49	136	188.51

cont'd

Appendix 6 (Cont'd)

NAME _____ PERIOD ENDING April 30, 1982

PAYROLL NO. 001

EMPLOYEE'S NAME	HOURS OR DAYS WORKED								RATE OF PAY	GROSS PAY	VAC. PAY	TOTAL GROSS WAGES	DEDUCTIONS					CHQ. NO.	NET PAY
April 26th-30th	S	M	T	W	T	F	S	TOTAL					C.P.P.	U.I.C.	TOTAL C.P.P. AND U.I.C.	INCOME TAX	TOTAL DEDUCTIONS		
Mary Smith	-	-	-	-	-	-	-	40	150 per wk.	150.00		150.00	2.15	2.48	4.63	11.75	16.38	151	133.62
John Doe		8	8	8	8	8	8	40	4.50	180.00		180.00	2.69	2.97	5.66	19.85	25.51	152	154.49
Harry Smith		8	8	8	8	8	8	40	5.75	230.00		230.00	3.59	3.80	7.39	34.10	41.49	153	188.51
APRIL TOTALS:										2800.00		2800.00	42.15	46.25	88.40	328.50	416.90		2383.10

NOTE: Vacation Pay is calculated at 4% of "Gross Pay" and is usually paid once yearly or at time of termination.

Appendix 7

Revenue Canada Taxation / Revenu Canada Impôt

PD7AR REV. 81

REMITTANCE FORM - *FORMULE DE VERSEMENT*

NAME, ADDRESS AND OWNERSHIP CHANGES
CHANGEMENTS DE NOM, D'ADRESSE ET DE PROPRIÉTAIRE
Please enter details of any changes not reported previously
Prière d'indiquer le détail des changements non signalés antérieurement
New name
Nouveau nom _____
New Address
Nouvelle adresse _____
Postal Code
Code postal _____
If ownership of business has changed enter effective date.
Si la propriété de l'entreprise a changé, en indiquer la date de prise d'effet _____

6

FOR MONTH OF
POUR LE MOIS DE
_____ 19__

ENTER AMOUNT OF PAYMENT
INSCRIRE LE MONTANT DU PAIEMENT
$

DISTRIBUTION OF REMITTANCE (INCL. EMPLOYER C.P.P. & U.I. SHARES)
RÉPARTITION DU VERSEMENT (Y COMPRIS PARTS PATRONALES DU RPC ET DE L'A.-C.)

TAX DEDUCTIONS	C.P.P. CONTRIBUTIONS	U.I. PREMIUMS
$ *DÉDUCTIONS D'IMPÔT*	$ *COTISATIONS AU RPC*	$ *PRIMES D'A.-C.*

SIGNAL	L.P. CODE *CODE P.P.T.*	NO. OF PAYTS *NBRE VERS.*	MONTH *MOIS*	YEAR *ANNÉE*
	1			

S A M P L E C O P Y

Your payment may be made where you bank or to:
Vous pouvez faire le paiement à votre institution bancaire ou à:
Taxation Centre - *Centre fiscal*

See reverse / *Voir au verso*

Revenue Canada Taxation / Revenu Canada Impôt

PD7A REV. 81

TAX DEDUCTION – CANADA PENSION PLAN – UNEMPLOYMENT INSURANCE REMITTANCE RETURN
DÉCLARATION DE VERSEMENTS CONCERNANT LES DÉDUCTIONS AU TITRE DE L'IMPÔT, DU RÉGIME DE PENSIONS DU CANADA ET DE L'ASSURANCE-CHÔMAGE

EMPLOYER NO
NO DE L'EMPLOYEUR
DATE
YEAR
ANNÉE
REMITTANCE
VERSEMENT $
TOTAL TO DATE
TOTAL À CE JOUR $

TAX DEDUCTIONS	C.P.P. CONTRIBUTIONS	U.I. PREMIUMS
DÉDUCTIONS D'IMPÔT	*COTISATIONS AU R.P.C.*	*PRIMES D'A.-C.*

CURRENT REMITTANCE
$
VERSEMENT COURANT

S A M P L E C O P Y

IMPORTANT–SEE REVERSE
RETAIN THIS PART FOR YOUR RECORDS

BRUCE A. MACDONALD
DEPUTY MINISTER, DEPARTMENT OF NATIONAL REVENUE, TAXATION
SOUS-MINISTRE, MINISTÈRE DU REVENU NATIONAL, IMPÔT

IMPORTANT - VOIR AU VERSO
CONSERVEZ CETTE PARTIE

Appendix 8

Employment and Immigration Canada — Emploi et Immigration Canada

RECORD OF EMPLOYMENT — RELEVÉ D'EMPLOI

1 Serial No. - N° de série
T00000000

2 Serial No. of record amended or replaced
N° de série du relevé modifié ou remplacé
Guide, para 21

17 For employer's use
Réservé à l'employeur

3 Employer's Name and Address - Nom et adresse de l'employeur

4 Postal Code-Code postal

5 RCT Employer Acct. No
N° de compte de l'employeur à RC/

6 Employee's Name and Address - Nom et adresse de l'employé

18 Additional Monies Paid or Payable on or after Termination of Employment
Autres sommes payées ou payables au moment de la cessation d'emploi ou après

(A) Vacation pay
Paye de vacances
Guide, para 39 — $

(B) For statutory holidays after termination (specify) - Pour fêtes légales après la cessation d'emploi (préciser)
$ _____
$ _____

(C) Other monies (explain) - Autres sommes (Préciser) Guide, para 41
$

19 Pay Period
Période de paye
Guide, para 42
Type
Last P.P. ending date
Date de la fin de la dernière P.P.

7 Employee's Occupation-Profession de l'employé

8 Employee's Social Insurance No.
N° d'assurance sociale de l'employé

20 Insurable Earnings by Pay Period (P.P.*)Starting with the last pay period, enter the insurable earnings for the insurable weeks shown in item 12, up to a maximum of 20 insurable weeks)
Rémunération assurable par période de paye (P.P.*) (En commençant par la dernière période de paye, inscrire le montant de la rémunération assurable des semaines d'emploi assurable indiquées à la case 12, jusqu'à un maximum de 20 semaines.) Guide, para 43

* PP	Insurable Earnings Rémunération assurable	PP Except (weeks) (période de sem.)	* PP	Insurable Earnings Rémunération assurable	PP Except (weeks) (période de sem.)
1			11		
2			12		
3			13		
4			14		
5			15		
6			16		
7			17		
8			18		
9			19		
10			20		

9 First Day Worked - Premier jour de travail — D-J / M / Y-A
10 Last Day Worked - Dernier jour de travail — D-J / M / Y-A

11 UI premiums payable up to
Cotisations d'assurance-chômage payables jusqu'au
Guide, para 30 — D-J / M / Y-A

12 No. of weeks for which UI premiums were payable in the last 52 weeks or since the last record of employment was issued by you to this employee
Nbre de semaines à l'égard desquelles des cotisations d'A.C. étaient payables depuis les 52 dernières semaines ou depuis le dernier relevé d'emploi délivré par vous à cet employé

(A) Please print this number in words - Veuillez inscrire ce nombre en lettres moulées

(A) Total of all entries - Montant total — $ 00

(B) Please print the amount in words - Veuillez inscrire ce montant en lettres moulées

13 Paid sick/maternity leave or wage loss indemnity payments payable after date shown in item 11
Congé de maladie/maternité payé ou indemnités payables en vertu d'un régime d'assurance-salaire après la date indiquée dans la case 11
From - Du — D-J / M / Y-A
For - Pour — Weeks - Semaines

14 Reason for issuing this record - Reason du présent relevé

Code	Reason - Raison	Code	Reason - Raison
A	Shortage of work - Manque de travail	F	Pregnancy - Grossesse
B	Strike or lockout - Grève ou lock-out	G	Retired - Retraite
C	Return to school - Retour aux études	H	Work sharing - Travail partagé
D	Illness or injury - Maladie ou blessure	J	Apprentice training - Formation par apprentissage
E	Quit - Départ volontaire	K	Other (explain) - Autre (préciser) Guide, para 34

Code (Other (explain) - Autre (préciser))

Comments - Observations

22 Total insurable earnings for the weeks shown in item 12
Rémunération assurable totale pour les semaines inscrites au numéro 12 — $ 00

23 Tel. No. of issuer
N° de tél. du signataire
Area-Région | N° | Ext. - Poste

15 Expected date of recall - Date prévue de rappel — D-J / M / Y-A
Not returning - Retour non prévu
Unknown - Date non connue

24 I am aware that it is an offence to make false entries and hereby certify that all statements on this form are true
Je reconnais que toute fausse déclaration constitue une infraction et j'atteste, par les présentes, que toutes les déclarations faites sur ce formulaire sont véridiques. Guide, para 17

16 RCT No. used to obtain this form if different from item 5
N° de compte à RC/ utilisé pour obtenir ce formulaire, s'il diffère de la case 5
Guide, para 36

Signature of issuer - Signature
Name of issuer - please print - Nom du signataire (en lettres moulées)

Employer: In which official language do you wish us to communicate with you?
Employeur: Dans quelle langue officielle désirez-vous que nous communiquions avec vous?
English - Anglais | French - Français

25 Date of issue - Date de délivrance — D-J / M / Y-A

EMP. 2498 (11-78)

MAIL THIS COPY TO
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
P.O. BOX 8968 • Ottawa, Ontario, Canada • K1G 3J2

EXPÉDIER PAR LA POSTE À LA
COMMISSION DE L'EMPLOI ET DE L'IMMIGRATION DU CANADA
C.P. 8968 • Ottawa (Ontario) Canada • K1G 3J2 3

SAMPLE
ÉCHANTILLON

Appendix 9

00-020-427

Revenue Canada Taxation | Revenu Canada Impôt

T4A-1986
Supplementary-*Supplémentaire*

STATEMENT OF PENSION, RETIREMENT, ANNUITY AND OTHER INCOME
ÉTAT DU REVENU DE PENSIONS, DE RETRAITE, DE RENTES OU D'AUTRES SOURCES

(C) PENSION OR SUPERANNUATION *PRESTATIONS VIAGÈRES D'UN RÉGIME DE RETRAITE*	(D) LUMP SUM PAYMENT ACCRUED TO 31 DEC 1971 / AFTER 31 DEC 1971 *AU 31 DÉC 1971 PAIEMENT FORFAITAIRE ACCUMULÉ / APRÈS LE 31 DÉC 1971*	(E) SELF-EMPLOYED COMMISSIONS *COMMISSIONS DE TRAVAILLEUR INDÉPENDANT*	(F) PATRONAGE ALLOCATIONS *RÉPARTITIONS SELON APPORT COMMERCIAL*	(G) ANNUITY: *I.A.A.C. / *C.R.V. / GENERAL *RENTES / AUTRES*	(H) OTHER INCOME *AUTRES REVENUS*

(I) RETIRING ALLOWANCE: ELIGIBLE / NON-ELIGIBLE *ALLOCATION DE RETRAITE: ADMISSIBLE / NON ADMISSIBLE*	(J) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(K) PENSION PLAN CONTRIBUTION (PAST SERVICE) *COTISATIONS RÉGIME DE PENSIONS (SERVICE ANTÉRIEUR)*

* income-averaging annuity contract
* contrat de rente à versements invariables

PAYEE SURNAME FIRST AND FULL ADDRESS
BÉNÉFICIAIRE NOM DE FAMILLE D'ABORD ET ADRESSE COMPLÈTE

(A) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(B) PENSION OR PAYEE NO. *N° DE PENSION / BÉNÉFICIAIRE*

NAME AND ADDRESS OF PAYER - *NOM ET ADRESSE DU PAYEUR*

* TO BE RETURNED WITH FORM T4-T4A SUMMARY
* *À RETOURNER AVEC LA FORMULE T4-T4A SOMMAIRE*

1

36-145-171

Revenue Canada Taxation | Revenu Canada Impôt

T4-1986
Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION: CANADA PLAN / QUEBEC PLAN *DU CANADA COTISATION DE PENSION (EMPLOYÉ) / DU QUÉBEC*	(E) U.I. PREMIUM *PRIME D'A.-C.*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) U.I. INSURABLE EARNINGS *GAINS ASSURABLES A.-C.*	(I) C.P.P. PENSIONABLE EARNINGS *GAINS OUVRANT DROIT À PENSIONS - R.P.C.*	(J) EXEMPT: EPP / QPP / U.I. / EMPLOYMENT INSURANCE / EXONÉRATION

BOX (C) AMOUNT ALREADY INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND DÉJÀ TOUS LES MONTANTS DES CASES (K), (L), (M), (N), (O), ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU À COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU À FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*

(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS À UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO. *N° DE L'EMPLOYÉ*

NAME AND ADDRESS OF EMPLOYER OR PAYER
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

EMPLOYEE SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

TO BE RETURNED WITH T4-T4A SUMMARY
À RETOURNER AVEC LA T4-T4A SOMMAIRE

Appendix 9 (Cont'd)

Revenue Canada Taxation | Revenu Canada Impôt

1986

T4-T4A SUMMARY - 1986

SUMMARY OF REMUNERATION PAID

FOR THE YEAR ENDING DECEMBER 31, 1986

THIS RETURN SHOULD BE COMPLETED IN CONJUCTION WITH THE INSTRUCTIONS OUTLINED IN THE "EMPLOYER'S AND TRUSTEES GUIDE" BOOKLET.

copy 1

IF YOUR T4-T4A RETURN IS FILED ON MAGNETIC TAPE PLACE TICK MARK (✓) INSIDE THE SYMBOL AT LEFT AND ENSURE THAT TAPE(S) AND PAPER RETURNS ARE SHIPPED TO THE TAPE FILER ADDRESS IN THE BOOKLET ENTITLED, "COMPUTER SPECIFICATIONS FOR T4,T4A AND T4A-NR DATA FILED ON MAGNETIC TAPES"

IMPORTANT

Employer name and number must correspond to that shown on your Tax Deduction - Canada Pension Plan - Unemployment Insurance Remittance Return, form PD7A.

EMPLOYER NO. (Per Remittance Return)

NAME AND ADDRESS OF EMPLOYER

TAXATION OFFICE

DO CODE

AMOUNTS MUST BE REPORTED IN CANADIAN FUNDS

T4 SUPPLEMENTARY TOTALS 1986

TOTAL NUMBER OF T4 SLIPS FILED *	1	
EMPLOYMENT INCOME BEFORE DEDUCTIONS - BOX (C), T4 SLIPS	2	
REGISTERED PENSION PLAN CONTRIBUTIONS - BOX (F), T4 SLIPS	3	
EMPLOYEES' PENSION CONTRIBUTIONS - CANADA PLAN - BOX (D), T4 SLIPS	4	
EMPLOYER'S PENSION CONTRIBUTIONS - CANADA PLAN	5	
EMPLOYEES' UNEMPLOYMENT INSURANCE PREMIUMS - BOX (E), T4 SLIPS	6	
EMPLOYER'S UNEMPLOYMENT INSURANCE PREMIUMS	7	
T4 INCOME TAX DEDUCTED - BOX (G), T4 SLIPS	8	

Number of T4 Slips included in the Total at the left, where the address of the employee is in the U.S.A.

* FOR RETURNS OVER 300 T4 SLIPS PLEASE REFER TO INSTRUCTIONS IN EMPLOYER'S AND TRUSTEE'S GUIDE

T4A / T4A-NR SUPPLEMENTARY TOTALS 1986

TOTAL NUMBER OF T4A SLIPS FILED **	9	
TOTAL NUMBER OF T4A-NR SLIPS FILED	10	
TOTAL T4A PENSION OR SUPERANNUATION TOTALS - BOX (C), T4A SLIPS	11	
TOTAL T4A INCOME TAX DEDUCTED - BOX (J), T4A SLIPS	12	
TOTAL T4A-NR INCOME TAX DEDUCTED - BOX (E), T4A-NR SLIPS	13	

Number of T4A Slips included in the Total at the left, where the address of the payee is in the U.S.A.

** FOR RETURNS OVER 300 T4A SLIPS PLEASE REFER TO INSTRUCTIONS IN EMPLOYER'S AND TRUSTEE'S GUIDE RELATING TO THE BREAKDOWN OF LARGE RETURNS

TOTAL DEDUCTIONS REPORTED ④ + ⑤ + ⑥ + ⑦ + ⑨ + ⑫ + ⑬	14	
1986 REMITTANCES	15	
DIFFERENCE		

If you have not remitted the total deductions reported, the balance should be forwarded with this summary. Any balance owing may be subject to penalty for late remitting.

A difference of less than $ 1.00 is neither charged nor refunded.

OVERPAID 16 Transfer ☐ Refund ☐

BALANCE DUE 17

UNINCORPORATED EMPLOYERS: ENTER THE SOCIAL INSURANCE NUMBER OF THE PROPRIETOR OR PRINCIPAL PARTNERS.

PERSON FROM WHOM FURTHER INFORMATION MAY BE OBTAINED REGARDING THE T4-T4A RETURN

Name: Usual First Name | Surname

Telephone Number: Area Code

CERTIFICATION

I HEREBY CERTIFY that the information given in the T4-T4A Return - Form T4-T4A Summary and related forms T4 Supplementary, T4A Supplementary and T4A-NR Supplementary - is true, correct and complete in every respect.

Date | Signature of authorized person | Position or Office

FOR DEPARTMENTAL USE ONLY - PLEASE DO NOT WRITE IN THIS AREA

Transfer Action 18: 1 LAST TO CURR; 2 NO ACTION; 3 OTHER

MANUALLY CALCULATED: 19 T4A YTD; 20 T4A-NR YTD

Proforma Return 21: 1 NO; 2 YES

Type 22: 1

REJECT CORRECTIONS ONLY: T4 BAL 1; OVERRIDE 1; DELETE 3; REJECT NUMBER

	CODE 2	CORR	INC	EMP. C	DRESSED	REV	PICKE
INITIALS							
DATE							

Retain the Working Copy of this Summary for your records. Forward Copies 1 and 2 of this Summary, Copy 1 of related forms T4 Supplementary and/or Copies 1 and 2 of related forms T4A and/or T4A-NR Supplementary to

Information Processing, Revenue Canada Taxation Centre,
875 Heron Road,
Ottawa, Ontario K1A 1G9

CANADIAN HUMAN RIGHTS ACT FEDERAL INFORMATION BANK NUMBER 15615 - FORM AUTHORIZED AND PRESCRIBED BY ORDER OF THE MINISTER OF NATIONAL REVENUE

THIS FORM IS AVAILABLE IN FRENCH AT YOUR NEAREST DISTRICT TAXATION OFFICE - CETTE FORMULE EST DISPONIBLE EN FRANÇAIS À VOTRE BUREAU DE DISTRICT D'IMPÔT

Appendix 10

PETTY CASH VOUCHER

No. .....

Date ..... 19 .....

Amount .....

For .....

.....

.....

.....

.....

.....

Charge .....

Cash given by .....

To .....

SIGNATURE .....

NO	DATE
65	April 3, 1982
BALANCE FORWARD ▶	1,000 00
CHEQUE TO: Petty Cash	
To set up Petty Cash Fund	
CHEQUE AMOUNT ▶	100 00
BALANCE	900 00
DEPOSIT	
BALANCE ▶	900 00

CANADIAN IMPERIAL
BANK OF COMMERCE
TORBAY AND MACDONALD
ST. JOHN'S, NFLD.

PAY TO THE ORDER OF Petty Cash

April 3 1982

$ 100.00

One Hundred ----------xx/100 DOLLARS

RE.

PER Sample

:0037301010:

Appendix 11

Appendix 12

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF FINANCE
TAX ADMINISTRATION

Certificate of Exemption Under The Retail Sales Tax Act

eller _____ Seller's No. _____

urchaser _____
(Name) (Please Print) *(Address)*

)escription of goods purchased _____

_____

_____

_____ _____ _____
Date of Purchase Purchase Price Invoice No.

Please check appropriate block.

☐ Commercial Fisherman — Commercial Fishing License No. _____

☐ Farmer — Commercial Fishing Vessel (CFV) Registration No. _____

☐ Sawmill Operator

☐ Other (Specify) _____

I hereby certify that I am entitled to purchase tax exempt the goods listed in accordance with the exemption indicated above.

_____
Signature of Purchaser